

Bulletin No. 11
May 31, 1994
PA 80 of 1994

STATE OF MICHIGAN



JOHN ENGLER, Governor

DEPARTMENT OF TREASURY

DOUGLAS B. ROBERTS, State Treasurer

STATE TAX COMMISSION

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COMMISSION MEMBERS

ROLAND C. ANDERSEN, Acting Chair
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TO: All Assessing Officers and Equalization Directors

FROM: Michigan State Tax Commission

RE: PUBLIC ACT 80 OF 1994

Please find attached a copy of Public Act 80 of 1994 which amends the General Property Tax Law. This act changes the lien date for real and personal property taxes for state, county, village, or township taxes from December 1 of the current year to tax day (December 31 of the previous year). Lien date may be a different day when provided for by the charter of a city or village.

Act No. 80
Public Acts of 1994
Approved by the Governor
April 10, 1994
Filed with the Secretary of State
April 11, 1994

**STATE OF MICHIGAN
87TH LEGISLATURE
REGULAR SESSION OF 1994**

Introduced by Rep. Bullard

ENROLLED HOUSE BILL No. 4935

AN ACT to amend section 40 of Act No. 206 of the Public Acts of 1893, entitled as amended "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes thereon, and for the collection of taxes levied; making such taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection therewith; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal certain acts and parts of acts in anywise contravening any of the provisions of this act," being section 211.40 of the Michigan Compiled Laws.

The People of the State of Michigan enact:


Section 1. Section 40 of Act No. 206 of the Public Acts of 1893, being section 211.40 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 40. Notwithstanding any provisions in the charter of any city or village to the contrary, all taxes become a debt due to the township, city, village, or county from the owner or person otherwise to be assessed on the tax day provided for in sections 2 and 13, and the amounts assessed on any interest in real property shall become a lien on the real property on the tax day provided for in section 2 for state, county, village, or township taxes or upon a day provided for by the charter of a city or village. The lien for those amounts, and for all interest and charges on those amounts, shall continue until paid. Each tax statement and receipt for taxes on real estate sent or given by any county, township, city, or village treasurer shall contain a printed, stamped, or written statement setting forth the date of the commencement and ending of the fiscal year of each taxing unit of government during which general taxes included on the tax statement or receipt will defray the costs of governmental services rendered by that local governmental unit. All personal taxes levied or assessed shall also be a first lien, prior, superior, and paramount, on all personal property of the persons so assessed from and after the tax day provided for in section 2 in each year for state, county, village, or township taxes or upon a day provided for by the charter of a city or village, and shall remain until paid. The tax liens shall take precedence over all other claims, encumbrances, and liens upon that personal property, whether created by chattel mortgage, title retaining contract, execution, upon any final process of a court, attachment, replevin, judgment, or otherwise. A transfer of personal property assessed for taxes shall not operate to divest or destroy the lien, except where the personal property is actually sold in the regular course of retail trade. The personal property taxes hereafter levied or assessed by any city or village shall be a first lien, prior, superior, and paramount to any other claims, liens, or encumbrances of any kind upon the personal property assessed as provided in this act, any provisions in the charter of cities or villages to the contrary notwithstanding.

This act is ordered to take immediate effect.



Co-Clerk of the House of Representatives.



Secretary of the Senate.

Approved -----

Governor.

